
STATUTORY INSTRUMENTS

1995 No. 1551

INCOME TAX

The Double Taxation Relief (Manufactured Overseas Dividends) (Amendment) Regulations 1995

Made - - - - *16th June 1995*
Coming into force - - *1st July 1995*

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 791 of the Income and Corporation Taxes Act 1988⁽¹⁾, hereby make the following Regulations:

⁽¹⁾ 1988 c. 1.